

# TRIPURA GAZETTE



*Published by Authority*

## EXTRAORDINARY ISSUE

---

*Agartala, Monday, January 27, 2025 A. D., Magha 7, 1946 S. E.*

---

PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

Government of Tripura  
Department of Industries & Commerce

No. DI/SUBSIDY/TIIPIS/4-2(21)/2020/VOL-1/942-43      Dated, Agartala, the 15th January, 2025

### NOTIFICATION

**Sub: "Tripura Industrial Investment Promotion Incentive (1st Amendment) Scheme, 2022 (TIIPIS, 2022)"**

Whereas, the State Government felt it expedient to amend certain provisions of Tripura Industrial Investment Promotion Incentive Scheme, 2022 (TIIPIS, 2022) keeping in view of the present industrial requirement of the state;

Whereas, the draft proposal for amendment of certain provisions of TIIPIS, 2022 has been approved by the Council of Ministers in the meeting dated 31<sup>st</sup> December, 2024;

Now, therefore, the State Government hereby makes the following amendments in TIIPIS, 2022, as follows:

- i) This may be called **Tripura Industrial Investment Promotion Incentive (1st Amendment) Scheme, 2022 (TIIPIS, 2022)**.
- ii) It shall come into effect on the date of publication of the Notification.

#### 2. Amendment of **Clause 3: Definitions** The following is to be inserted under **3(XIV)**

Following industries shall be included under Thrust Sector, in addition:

- (I) k) Pharmaceutical industry
- (II)c) logistic activities such as warehousing, Inland Container Depots (ICDs), Container Freight Station (CFS), Cold Chain, **Logistic Park**, Railway Yard in the state.

#### 3. Amendment of **Clause 7: Capital Investment Subsidy**

The following provision shall be substituted under sub-clause **7.1(g)**:

Projects with a minimum fixed capital investment of Rs.100 Cr. and involving employment of more than 100 persons shall be provided special incentives under Capital Investment Subsidy on land and building @ 15% subject to a ceiling amount of Rs.15 Cr.. Other subsidies as applicable under TIIPIS, 2022 shall remain the same. Such projects shall be placed before the Executive

---

Committee of the Investment Promotion Agency of Tripura (IPAT) [referred as the Working Committee in Tripura Industrial Investment Policy (TIIP),2024] constituted under the Chairmanship of Secretary-in-charge of Industries & Commerce Department for recommendation.

In case of Projects with a minimum fixed capital investment of Rs.100 Cr. and involving employment of more than 100 persons where the requirement of Capital Investment Subsidy is more than 15% of investment on land and building or above Rs.15 Cr , for such projects, the Executive Committee of the Investment Promotion Agency of Tripura (IPAT) constituted under the Chairmanship of Secretary-in-charge of Industries & Commerce Department will conduct preliminary examination of the proposal and recommend special incentive based on the project proposal for any such project to the Governing Body of the Investment Promotion Agency of Tripura(IPAT) (referred as Empowered Committee in TIIP,2024), after obtaining assent from Finance and other concerned Departments. The Governing Body under Chairmanship of the Chief Minister shall thereafter send the proposal to the Council of Ministers, based on its merit.

**4. Amendment of **Clause 7.2**: Methodology for claiming Capital Investment Subsidy is as follow:**

The following provision shall be substituted under the following sub-clauses:

**7.2(a):**Consequent upon the announcement of new industrial incentive scheme of Department for Promotion of Industry and Internal Trade(DPIIT),Ministry of Commerce and Industry, Government of India i.e. Uttar Poorva Transformative Industrialization Scheme,(UNNATI)-2024 effective from 09.03.2024, Industrial enterprises with minimum fixed capital investment on plant and machinery of Rs.1.00 Crore in manufacturing sector and Rs.50.00 lakh in service sector have to mandatorily claim capital investment subsidy on plant and machinery under UNNATI,2024.

**7.2(b):**For manufacturing sector units with minimum fixed capital investment on plant and machinery of Rs.1.00 Crore, the subsidy for Land and Building/ Premium for shed (in case of leasehold) would only be provided under TIIPIS, 2022.

**7.2(c):** For service sector units with minimum fixed capital investment on plant and machinery of Rs.50.00 lakhs, the subsidy for Land, premium for shed (in case of leasehold) would only be provided under TIIPIS, 2022.

**7.2(d):** Eligible industrial enterprises having fixed capital investment on plant and machinery less than Rs.1.00 Crore in manufacturing sector and less than Rs.50.00 lakhs in service sector to claim fixed capital investment subsidy on the investment made on Plant and Machinery, Land and Building/ Factory shed (in case of leasehold) under TIIPIS,2022, provided that the same is not claimed under any other scheme of Central/ State Government.

**5.Amendment of Clause 9: Industrial Promotion Subsidy**

The following clause is to be appended under **Clause 9.1(e):**

Benefit under this provision shall be availed by enterprises who have not received similar benefits under any other scheme of Govt. of India or Govt. of Tripura.

**6.Amendment of Clause 10: Power Subsidy**

The following clause is to be substituted under **Clause 10.2:**

Power charges shall be provided to all eligible industrial units with connected load of above 20HP @ Rs.5.00 per unit subject to a maximum ceiling of Rs.50 lakhs per enterprise per annum for Non-Thrust Sector enterprises and Rs.60 lakhs per enterprise per annum for Thrust Sector enterprises.

**7. Amendment of Clause 11:**

'Partial Reimbursement of Interest on Term Loan' is to be substituted by 'Partial Reimbursement of Interest on Working Capital Loan'.

**Clause 11.1** is to be substituted by the following:

Subject to provisions of Clause 6.4 of the Scheme- 2022, all eligible enterprises will be entitled to a reimbursement of interest paid to banks or financial institutions, at the rate of 4% on the **Working Capital Loans** availed by them, for 5 years from the date of commencement of commercial production, provided that the enterprises have no interest liabilities overdue to the banks/ financial institutions; and subject further to a ceiling of Rs.5 Lakhs per year per enterprise. In case of Thrust Sector Industries, partial reimbursement of interest paid on Working Capital loan shall be provided @5% with an upper ceiling of Rs.12 Lakhs per enterprise per annum.

However, units not fulfilling the eligibility criteria of UNNATI,2024 may avail reimbursement of interest paid to banks or financial institutions at the rate of 4% on the Term Loans availed by them, for 5 years from the date of commencement of commercial production, provided that the enterprises have no interest liabilities overdue to the banks or financial institutions; and subject further to a ceiling of Rs.5 Lakhs per year per enterprise. In case of Thrust Sector Industries not fulfilling the eligibility criteria of UNNATI,2024, partial reimbursement of interest paid on Term Loan shall be provided @5% with an upper ceiling of Rs.12 Lakhs per enterprise per annum.

Further, the enterprises which shall be availing subsidy on interest on Term Loan under this provision shall not be considered for availing subsidy on interest on Working Capital Loan.

8. Amendment of **Clause 18**: State Transport Subsidy

The sub-clauses under Clause 18 shall be substituted as below:

**18.1:** State Transport Subsidy shall be provided @30% of the transportation cost incurred for movement of finished goods to locations situated outside the state and major raw materials from locations situated outside the state subject to a maximum aggregate of Rs.10.00 lakhs of expenses incurred on such transportation of finished goods and raw materials, per enterprise, per annum.

**18.2:** State Transport subsidy shall be provided for transportation of raw materials and finished goods from nearest railway station of the seller to the nearest railway station of the buyer as per the Railway Standard Parcel Rate. For materials moving entirely by road or any other mode of transport, reimbursement of the transport cost will be limited to the amount which the industrial unit might have paid as per the Railway Standard Parcel Rate.

**18.3:** Cost of loading and unloading and other handling charges from the seller to the site of the industrial unit will not be taken in to account for the purpose of determining transport cost.

**18.4:** Transport Subsidy under this clause will not be applicable to industrial units for transportation of raw materials within the State.

**18.5:** Notwithstanding the provisions contained in Clause-6.5 of the Scheme, State Transport Subsidy claim shall have to be submitted within six months of incurring the expenditure and on quarterly basis. The first claim and the last claim of the unit may be preferred for applicable part of the quarter, depending on the date of commencement of commercial production.

9. Amendment in Negative List under **Annexure-1[Reference: Clause-3(xli)]**

Sl.no.1 under 'All Service Sector Activities **other than** the following Activities shall be substituted as below:

- a) Hotels with investment of Rs.3.00 Cr. or more excluding cost of land.
- b) Medical Diagnostic Centre and Radiological Laboratory with an investment of Rs.1.00 Cr.

- c) Tourism promoting activities (Water sports/ Ropeways/ Adventure and Leisure Sports/ Floating Restaurant) with minimum investment of Rs. 3.00 Cr (excluding cost of Land), Homestay with minimum investment of Rs.10.00 lakhs (excluding cost of Land) and Houseboat with minimum investment of Rs.10.00 lakh.
- d) Hospital/Nursing Home with minimum investment of Rs. 3.00 Cr. (excluding cost of Land) with a minimum capacity of 25 beds.
- e) Tea Mixing and blending with fully mechanized process.
- f) Warehousing, Inland Container Depots (ICDs, Container Freight Station (CFS), Cold Chain, Logistic Park, Railway Yard in the state.

Sl. 13 -Deleted.

By order of the Governor,

Signed by

Reena Debbarma

(~~Smt. R. Debbarma~~)  
Date: 15-01-2025 14:10:15  
Under Secretary

Industries and Commerce  
Government of Tripura